Dalton Public Schools

Final Budget for Fiscal Year 2017

July 1, 2016 through June 30, 2017

	General Fund	Special Funds	Nutrition Funds	Capital Funds	Debt Service Funds
Projected Beginning Fund Balance	13,885,846	-	1,685,841	6,488,663	-
ESTIMATED REVENUES					
Local Taxes	29,027,400			5,220,000	-
Local Other	1,129,920		539,870		
State General	39,205,335				
State Other	333,893	1,320,096	123,400	3,598,592	
Federal	609,800	5,532,975	4,791,285		
Other Financing Sources	-	128,043		-	150,000
Total Revenues	70,306,348	6,981,114	5,454,555	8,818,592	150,000
ESTIMATED EXPENDITURES					
Instruction	48,690,713	4,585,668			
Pupil Personnel	2,506,449	206,273			
Improvement of Instruction	1,589,911	1,671,203			
Educational Media	1,443,692				
General Administration	620,454	216,771			
School Administration	4,113,389				
Business Services	599,099				
Maintenance and Operations	5,784,280				
Student Transportation	3,148,571	81,268			
Central Support Services	2,781,260	11,130			
Other Support Services	44,000	208,801			
Nutrition			5,848,108		
Community Services	219,681				
Facilities				14,916,379	
Debt Service					150,000
Transfers to Other Funds	278,043			-	
Total Expenditures	71,819,542	6,981,114	5,848,108	14,916,379	150,000
Projected Ending Fund Balance	12,372,652	-	1,292,288	390,876	-

The Fiscal Year 2017 Tentative Budget will be considered for final adoption by the Board of Education at 6:30 PM at the regular board meeting scheduled for Monday, June 13, 2016. The meeting will be held in the Council Chambers of Dalton City Hall at 300 West Waugh Street.

Dalton Public Schools
Fiscal Year 2017 Budget
General Fund

	Original Budget FY2016	Budget Draft 1 FY2017	Budget Draft 2 FY2017	Budget Draft 3 FY2017	Tentative Budget No Millage Draft 4 FY2017	Final Budget Draft 5 FY2017
Beginning Fund Balance	13,283,271	12,476,325	12,173,171	12,867,771	12,912,771	13,885,846
REVENUES						
Local	29,769,253	31,519,250	31,499,250	31,699,250	30,073,720	30,157,320
State & Federal	37,912,847	40,038,940	40,140,787	40,140,787	40,149,025	40,149,028
TOTAL Revenues	67,682,100	71,558,190	71,640,037	71,840,037	70,222,745	70,306,348
EXPENDITURES						
Salaries	40,436,698	42,904,305	42,862,305	43,103,215	42,499,871	42,446,947
Benefits	16,878,501	17,616,576	17,607,370	17,628,021	17,463,702	17,507,195
Services - Professional & Skilled	8,589,635	8,940,435	9,041,482	8,680,767	8,596,447	8,660,582
Materials, Equipment & Supplies	2,739,596	2,804,857	2,804,857	2,979,857	2,924,593	2,926,775
Transfers Out	242,106	242,106	242,106	242,106	242,106	278,043
TOTAL Expenditures	68,886,536	72,508,279	72,558,120	72,633,965	71,726,719	71,819,542
Operating Difference	(1,204,436)	(950,089)	(918,083)	(793,928)	(1,503,974)	(1,513,194)
Audit/Other Adjustments	788,936					
Ending Fund Balance	12,867,771	11,526,236	11,255,088	12,073,843	11,408,797	12,372,652

Dalton Public Schools
Fiscal Year 2017 Budget

Revenues	Original Budget FY2016	Budget Draft 1 FY2017	Budget Draft 2 FY2017	Budget Draft 3 FY2017	Tentative Budget No Millage Draft 4 FY2017	Final Budget Draft 5 FY2017
Local Property Taxes	28,870,800	30,527,400	30,527,400	30,727,400	29,027,400	29,027,400
Tuition	305,000	338,400	318,400	318,400	318,400	375,000
Interest Income	20,000	30,000	30,000	30,000	30,000	50,000
Indirect Cost	323,453	323,450	323,450	323,450	397,920	397,920
Other Local	250,000	300,000	300,000	300,000	300,000	307,000
State QBE Revenue	46,562,106	47,458,400	47,727,697	47,727,697	47,736,703	47,736,703
State QBE Local Fair Share	(7,244,123)	(7,544,120)	(7,715,092)	(7,715,092)	(7,715,090)	(7,715,090)
State QBE Austerity	(2,265,836)	(811,840)	(815,508)	(815,508)	(816,278)	(816,278)
State Other Grants	326,700	326,700	333,890	333,890	333,890	333,893
Federal E-Rate	297,000	334,800	334,800	334,800	334,800	334,800
Federal JROTC	57,000	60,000	60,000	60,000	60,000	60,000
Federal Medicaid	180,000	215,000	215,000	215,000	215,000	215,000
Subtotal	67,682,100	71,558,190	71,640,037	71,840,037	70,222,745	70,306,348
Transfers In						
TOTAL	67,682,100	71,558,190	71,640,037	71,840,037	70,222,745	70,306,348

Dalton Public Schools
Fiscal Year 2017 Budget
General Fund

Expenditures	Original Budget FY2016	Budget Draft 1 FY2017	Budget Draft 2 FY2017	Budget Draft 3 FY2017	Tentative Budget No Millage Draft 4 FY2017	Final Budget Draft 5 FY2017
Salaries	40,436,698	42,904,305	42,862,305	43,103,215	42,499,871	42,446,947
Benefits	16,878,501	17,616,576	17,607,370	17,628,021	17,463,702	17,507,195
Services	2,480,835	2,510,835	2,611,882	2,251,167	2,210,647	2,274,782
Property & Maintenance	1,917,300	1,961,100	1,961,100	1,961,100	1,917,300	1,917,300
Energy	1,346,500	1,346,500	1,346,500	1,346,500	1,346,500	1,346,500
Materials, Equipment & Supplies	2,739,596	2,804,857	2,804,857	2,979,857	2,924,593	2,926,775
Buses	2,845,000	3,122,000	3,122,000	3,122,000	3,122,000	3,122,000
Subtotal	68,644,430	72,266,173	72,316,014	72,391,859	71,484,613	71,541,499
Transfers Out	242,106	242,106	242,106	242,106	242,106	278,043
TOTAL	68,886,536	72,508,279	72,558,120	72,633,965	71,726,719	71,819,542

Dalton Public Schools
Special Funds
Fiscal Year 2017 Budget

	560-1540	402-1750	402-1762	460-1816	404-2824	404-2820
	PreK	Title I Improving Academic Achievement	Title I-C Migrant Education	Title III Limited English	Title VI-B Special Education	Special Ed Preschool
ESTIMATED REVENUES						
State Other	1,320,096					
Federal		3,766,180	44,115	160,800	1,256,500	27,800
Total Revenues	1,320,096	3,766,180	44,115	160,800	1,256,500	27,800
ESTIMATED EXPENDITURES						
Instruction	1,444,139	2,037,118	3,090	30,550	1,020,751	27,800
Pupil Personnel			35,645		153,248	
Improvement of Instruction	4,000	1,294,822	3,530	85,230	69,931	
Federal Administration		214,921	1,850			
Student Transportation		55,538			12,570	
Central Support Services						
Other Support Services		163,781		45,020		
Community Services						
Total Expenditures	1,448,139	3,766,180	44,115	160,800	1,256,500	27,800

ASSUMPTIONS

PreK	*Increase in funding and expenditures based on preliminary grant information*
Title I	*Decrease in funding of 2% and $494,200 in carryover*
Migrant	*Decrease in funding of 19% based on DOE preliminary funding and $3,000 in carryover*
Title III	*Decrease in funding of 3%*
Title VI-B	*Increase in funding and $35,000 in carryover*

Dalton Public Schools
Special Funds
Fiscal Year 2017 Budget

	414-1784	432-1800	406-3315
	Title II Improving Teacher Quality	Homeless Education	Career Tech Program Improve
ESTIMATED REVENUES			
State Other			
Federal	185,500	35,100	56,980
Total Revenues	185,500	35,100	56,980
ESTIMATED EXPENDITURES			
Instruction		4,560	17,660
Pupil Personnel		17,380	
Improvement of Instruction	174,370		39,320
Federal Administration			
Student Transportation		13,160	
Central Support Services	11,130		
Other Support Services			
Community Services			
Total Expenditures	185,500	35,100	56,980

ASSUMPTIONS	
Title II	*Decrease in funding of 4%*
Homeless	*Decrease in funding of 5%*
Career Tech	*Increase in funding of 1% based on DOE preliminary funding*

Dalton Public Schools
School Nutrition Funds
Fiscal Year 2017 Budget

ESTIMATED REVENUES	
Local	539,870
State	123,400
Federal	4,791,285
Total Revenues	5,454,555
ESTIMATED EXPENDITURES	
Salaries	1,389,601
Benefits	843,082
Services - Professional & Skilled	473,640
Materials, Equipment & Supplies	320,330
Food	2,821,455
Total Expenditures	5,848,108
Difference	(393,553)

Dalton Public Schools
Capital Funds
Fiscal Year 2017 Budget

ESTIMATED EXPENDITURES	**Total Capital Projects**	**Dalton High**	**Westwood**	**Technology**	**City Park**
Services	766,875	610,000	150,000		6,875
Equipment	883,858	213,690	128,500	534,794	6,875
Construction	13,265,645	10,943,310	2,149,130		123,750
Total Expenditures	14,916,379	11,767,000	2,427,630	534,794	137,500

	ASSUMPTIONS
Dalton High	*75% of the $15.95 million HVAC and renovation project occurs in fiscal year 2017, remaining balance to finish in fiscal year 2018*
Westwood	*85% of the $2,856,040 HVAC and renovation project occurs in fiscal year 2017*
Technology	*Year 3 of 3 on technology device lease, and additional remaining balance for technology infrastructure and devices*
City Park	*50% of remaining balance for Annex renovation of $275,000*

Dalton Public Schools
Capital Funds
Fiscal Year 2017 Budget

ESTIMATED EXPENDITURES	**Total Capital Projects**	**Roan**	**E Franklin**
Services	766,875		
Equipment	883,858		
Construction	13,265,645	21,955	27,500
Total Expenditures	14,916,379	21,955	27,500

ASSUMPTIONS	
Roan	*25% of remaining balance for the mobile roof and repair of $87,825*
E Franklin	*50% of remaining balance for E Franklin renovation of $55,000*

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Dalton Public Schools
Debt Service Funds
Fiscal Year 2017 Budget

	Quality Zone Academy Bond
ESTIMATED REVENUES	
Debt Service Fund Balance Restricted	
Transfers from General Fund	150,000
Total Revenues	150,000
ESTIMATED EXPENDITURES	
Principal	150,000
Interest	
Total Expenditures	150,000
Difference	-

Final Payment Fiscal Year 2018 *5/1/2018*

5/6/2016
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